

| BENTHAM TOWN COUNCIL INTERNAL CONTROL   | INIT | INIT |
|---|------|------|
| <b>CHECKS</b>   |      |      |
| <b>Accounting records, ie cash book:</b><br>Is the cash book being kept up to date?<br>Cross reference it with cheque books?  | Df.  | Y    |
| <b>Payments:</b><br>Have they all been properly authorised?<br>Are all payments listed in the minutes?<br>Do payments made correspond with the invoiced amounts?<br>Check legitimacy of Direct Debits and Standing Orders                         | Df.  | Y    |
| <b>Cheques:</b><br>Are they properly and fully completed before being signed?<br>Are cheque counterfoils always initialled by the signatories?<br>Paid cheques correspond with bank statements? – also check outstanding payments                 | Df.  | Y    |
| <b>Receipts:</b><br>Is income due to the council being collected promptly and in full?<br>Are receipts being given?<br>Is income properly controlled pending being paid into the bank? ie in accordance with the council's Financial Regulations? | Df.  | Y    |
| <b>Cemetery fees and charges:</b><br>Correctly calculated and collected?  | Df.  | Y    |
| <b>Surplus balances:</b><br>Are surplus deposits placed in a suitable interest-earning bank account?  | Df.  | Y    |
| <b>Bank reconciliation:</b><br>Is the council provided with this information regularly? (prepared monthly, presented quarterly)<br>The quarterly reconciliation is checked against bank statements?   | Df.  | Y    |
| <b>VAT paid:</b><br>Is it properly recorded in the cash book?<br>Claim for refund of VAT made and paid to the council?<br>Claim properly submitted in a timely manner?  | Df.  | Y    |
| <b>Ordering of stationery and supplies:</b><br>Commensurate with the usage requirements of the council?   | Df.  | Y    |
| <b>Internet banking:</b><br>Checks implemented by the council being adhered to?   | Df.  | Y    |
| <b>Petty Cash:</b><br>Properly controlled and recorded  | N/A. |      |
| <b>Tax and NI liabilities:</b><br>HMRC liabilities met?<br>Real Time Information reporting done on time? (so as not to incur financial penalties for the council). (Payroll)  | Df.  | Y    |
| Names of persons carrying out the check:<br>D. Jordan ..... TREASURER<br>Signatures:<br>D. Jordan .....<br>Date check undertaken:<br>5.1.2022 .....   |      |      |